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THE FINANCING AND BUDGETING OF ATHLETICS
IN THE INTERMOUNTAIN COLLEGIATE ATHLETIC
CONFERENCE FOR SCHOOL YEAR 1951-1952

JAMES JARDINE WILLIAMS

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THE FINANCING AND BUDGETING OF ATHLETICS
IN THE INTERMOUNTAIN COLLEGIATE ATHLETIC CONFERENCE
FOR SCHOOL YEAR 1951-1952

by

James Jardine Williams

A thesis submitted in partial fulfillment
of the requirements for the degree

of

MASTER OF SCIENCE

in

Physical Education

UTAH STATE AGRICULTURAL COLLEGE
Logan, Utah

1954

Approved:

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Major Professor

~~Head of Department~~

~~Dean of Graduate School~~

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James J. Williams

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INTRODUCTION

Modern educational administration demands that all departments be conducted on a business-like basis. Because of the amount of money taken in and spent, the financial management of his department is one of the most important duties of the director of athletics. Lack of knowledge or ability in this area may well handicap the whole program.

The history of the development of competitive sports as part of the school curriculum has been such that many ways of financing the program have emerged. Many institutions firmly believed that the program should finance itself. Students, alumni, and the general public became responsible for keeping the program alive. Students taxed themselves, formed student athletic associations, sought gifts from the public, and in many instances built athletics into a big business operation. Where the necessity of relying on the general public for support exists then it becomes paramount to hold the interest of that public. This brings about promotional practices that are not in accord with policies and procedures of the institution involved.

Scott (12) says of this situation:

Since the character of the program derives from public demands and since the public is not greatly concerned over such matters as eligibility, professionalism, and athletic scholarships, it is not strange that these less than perfect practices have come to be the rule rather than the exception in athletics. It is extremely naive, to say the least, to expect interscholastic or intercollegiate athletics to be educationally sound when the program arises out of the interests of an imperfect society which seeks only entertainment and amusement, and upon which athletics must depend for financial support. If the program of competitive sports is to be educational in nature rather than a commercial amusement for the masses, it must be freed of the necessity of operating as a business enterprise.

Thus it would seem that the educational institution that really wants to solve such problems, can do so only by accepting full financial responsibility of all phases of the program of athletics. The institution would then be free to insist that its standards and policies be upheld.

There are many indications that athletics is no longer considered separate and apart from the general education curriculum, but is being accepted by education for its true value as a method of education.

This change of concept was brought about by a new era of educational thought and practice due to the influence of John Dewey at the turn of the century. Russell says of him:

....Ruthlessly, his theories tore down the walls of the class room and let the wide world enter. Ivied towers lost their seclusion and teaching and learning became part of life itself. (10)

According to Childs,

....Dewey perceived that the subject matter of thought - of ideas was not some physical or mental stuff, but rather the materials of ordinary human experience. He wanted an activity curriculum because he wanted a curriculum in which the young could engage in complete acts of thought - a school in which they would learn to think in terms of acts - of acts that would 'test, revise, expand their ideas'. Linking thought with action as he does, Dewey believes that growth in ability to think in terms of the consequences of one's actions is the essence of discipline and responsibility. (1, p. 412)

To Dewey, the principal means of furthering the democratic ideal, was to fit students to democratic life, school being one of the instruments by which the student could come in contact with the processes of democratic action. Of prime requisite to a citizen, if he is to accept his responsibilities and duties, as a citizen as well as his rights and privileges, is his health. Education then began to feel its responsibility to broaden its narrow traditional like curriculum to include sports and skills in recreative activities not only to promote proper

functioning of the organs and systems of the body but also that the individual could profitably use his leisure hours in activity for himself and society.

A game when analyzed can be compared to life in a democracy where activity is governed by rules, regulations, customs, traditions, rewards and punishment.

Stoddard writes:

Where else can be taught as effectively such concepts as fair play, respect for the rights of others, willingness to abide by law and respect for it, the role of leadership, the place and value of self-sacrifice, and the function of self-control, the conditions that call for giving one's best self for a cause, and a loyalty for one's own team and respect for one's opponents? It is from these kinds of teaching situations, so prolific in physical education that true tolerance and the democratic way of life may be won or lost. (14, p. 521)

The athlete is the exceptional student in physical education. He is given the right to represent the school or college in competitive sports against individuals and teams of other colleges when he demonstrates superior competence in activities which have been provided for all students. Thus the gifted student, or the athlete, is at the apex of the triangle; the broad instructional program for all students represents its base. The middle sector of the triangle represents intramural and extramural activities for all students. Then as an integral part of the student body, athletics can fully justify itself as an educative process.

Thus it would seem that with the acceptance of athletics into the curriculum, it should be conducted, controlled and financed on exactly the same plane as any other phase of the educational program.

Statement of Problem

This study presents the financing and budgeting of athletics in

the Intermountain Collegiate Athletic Conference for the school year 1951-1952. The study will show the various financial management procedures employed by each school. These procedures will show (1) the sources and amounts of financing; (2) how these finances are budgeted to meet the different needs of the athletic program; (3) by whom these finances are administered.

It is hoped that this study will be valuable in that it may show certain feasible aspects of various financial management procedures that may bring the maximum benefit to each school.

Scope of the Problem

This study is limited to:

1. The men's athletic program
2. The schools of the Intermountain Collegiate Athletic Conference:

Branch Agricultural College at Cedar City, Utah

Carbon College at Price, Utah

Dixie College at St. George, Utah

Snow College at Ephraim, Utah

Weber College at Ogden, Utah

Westminster College, Salt Lake City

Ricks College at Rexburg, Idaho.

3. The program of the school year 1951-1952.

The Intermountain Collegiate Athletic Conference

To facilitate interpretation of the data included in this study, it is helpful to understand the origin, purpose, location and membership of the Intermountain Collegiate Athletic Conference.

This athletic league was first organized in 1922 for the purpose

of bringing about a better and more satisfactory management of junior college athletics in the states of Utah and Idaho. Originally, any junior college in either state was eligible for membership upon payment of all dues and the approval of the Board of Control.

In the beginning the league consisted of the following six members: Weber College, Ogden, Utah; Snow College, Ephraim, Utah; Branch Agricultural College, Cedar City, Utah; Dixie College, St. George, Utah; Ricks College, Rexburg, Idaho; and Brigham Young College, Logan, Utah. This was known as the Intermountain Junior College League.

Since this time some schools have been added, others have dropped out. In the spring of 1948, the league was reorganized into the Intermountain Collegiate Athletic Conference to include Weber College, Snow College, Dixie College, Branch Agricultural College, all state supported schools; Ricks College which is supported by the Latter-day Saint Church; Westminster College at Salt Lake City which is supported by the combined Protestant Churches; and Boise Jr. College in Boise, Idaho, which is a regional junior college.

The area included in this league is primarily rural as four of these schools are located in agricultural regions with widely scattered populations. One school is situated in a coal mining area of Utah with a small but cosmopolitan population. The remaining three schools are situated in cities having populations of 45,000; 100,000; and 200,000.

The Intermountain Collegiate Athletic Conference is governed by a Board of Control consisting of a president, vice-president and an executive secretary plus a faculty representative who is not directly connected with athletics from each school. This board is responsible for setting up policies of the ICAC. The executive secretary has supervisory charge

of all athletic contests between schools and selects officials for conference championship contests. His duty is to settle disputes, to disqualify and reinstate schools, to handle finances, and to promote the general welfare of athletics within the league.

He is also the arbitrator charged with the duty of determining eligibility, of issuing eligibility cards to contestants, and keeping records of business.

The constitution provides rules and regulations governing admission, eligibility, selection of officials, protests, season limits, determination of championships, recognition of sports, provision of trophies, schedule limits, and rules governing all contests.

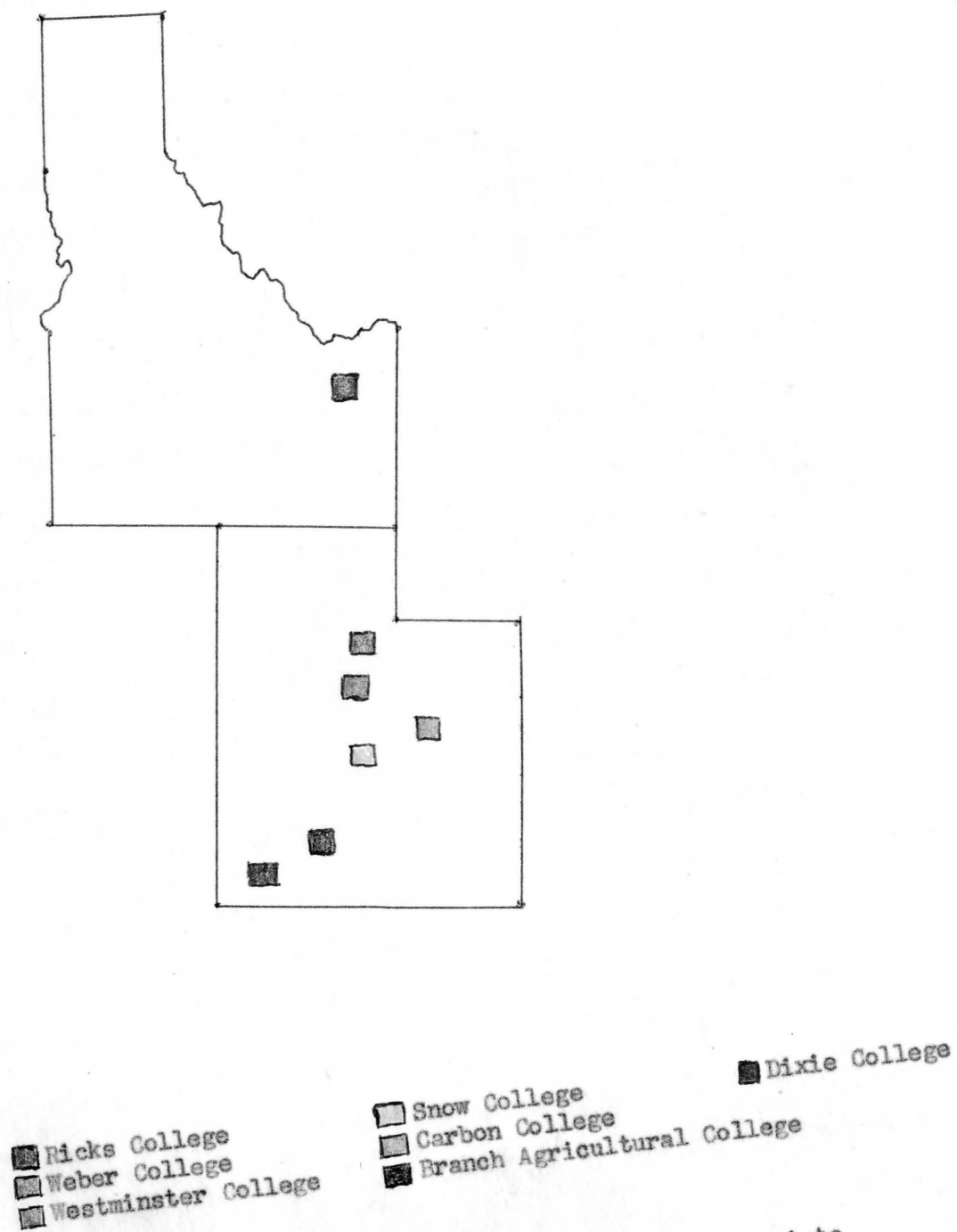


Figure 1. Location of colleges in the Intermountain Collegiate Athletic Conference

Methods and Procedures

After reading much literature about the problems existing in athletics, this particular phase of the subject was selected.

The data for this study was obtained by the normative survey method of research using a questionnaire. This questionnaire was validated by submitting it to department members and graduate students of the Utah State Agricultural College.

This questionnaire (See Appendix) was sent to the eight member schools of the Intermountain Collegiate Athletic Conference. Records kept by the school were the source of data for answering the questionnaire as indicated by personal interview with all eight schools. The questionnaire was mailed with a letter, describing the nature and scope of the study, with a self-addressed return envelope, to the athletic director of each school.

Follow-up letters were sent in three weeks to all schools that had not replied, and personal interviews with each school also followed. Questionnaires were returned from all but one school.

The data is divided under three headings: (1) sources of financing, (2) how these finances are budgeted to meet the different needs of the athletic program, and (3) by whom the funds are administered.

The final chapter is composed of conclusions and recommendations. Literature in the field of administration and public school finance, intercollegiate athletics, and literature on junior college athletics formed the basis for the recommendations submitted.

Review of Literature

The principles of financing and budgeting according to Williams and Brownell are as follows:

In the final analysis finance is concerned with two factors; obtaining money and spending it. In a narrow sense the budget is a statement of estimated receipts and expenditures; in a broader sense it anticipates the needs of the department prior to the time of expenditure and facilitates an understanding of necessary economics. (18, p. 439)

To provide a suitable background for the interpretation and analysis of the data obtained in this study, it is necessary to present the views of qualified people in this field, and comment on the various related studies that have been made.

C. Oren Wilson shows in his study of athletics in the high schools of Utah that the program is financed mainly by gate receipts and appropriations from the general fund. He states:

Such methods of raising money for athletic purposes places the educational value of the program for athletics at the mercy of popular support in the form of gate receipts, and the ingenuity of the student body, faculty, and principal, in securing additional revenue from other sources. The school that is successful in raising money has a broader program of sports than the school that does not go out after popular support and contributions to athletics. (19, p. 111)

In relation to the athletic program, he came to the following conclusion:

The kind of sports played by the high schools of Utah is largely determined by the manner in which athletics is financed. Basketball is popular and will draw large paying crowds to help pay the expenses of the game. Football is played only in those localities where people attend the games to help pay the cost of supporting the team. As long as the commonly accepted policy in the state of holding the school responsible for the current expenses of interscholastic athletics is concerned, it is certain that the educational objectives of interscholastic athletics in the state of Utah will be subordinated to the whims of local administration and popular opinion. (19, p. 111)

The Hughes study sets forth the following standards as recommended by authorities in the field:

1. Athletic policies should be shaped with the idea of the welfare of the student in mind rather than for financial benefits.

2. Intercollegiate athletics should be financed, as far as possible, from general funds, appropriated for that purpose and from endowments.
3. All athletic monies, including gate receipts should be considered as school funds and centralized with the other funds of the institution under one financial (expert) officer, the college or university treasurer. (5, p. 301)

Evans and Berry (2, p. 204) in a report on the administration and finance of high school athletics in 51 cities in 25 states, came to the following conclusions:

1. Problems concerning the administration and finance of athletics for high school boys persist in most public school systems.
2. There is a strong trend toward widening the scope of the athletic program. Sixteen different sports were listed in the responses to the check sheet. There is an increasing interest in track, tennis, golf, cross country, and swimming.
3. It is recommended that the athletic program be expanded to include all sports suitable for boys of high school age. This expansion would necessitate additional coaching staff.
4. No change should be made in the present plan of financing athletics, but with the expansion of the sports program should come an equal recognition of sports, and each school should allocate funds for the conduct of all sports included in the program.

On the method of financing athletics, Metcalf (9, pp. 552-553) has this to say:

1. The athletic program is financed by the university's budget appropriation to the department. All athletic receipts go directly to the general funds of the university.

2. The budget appropriation for expense of the department is in one lump sum, and the allotment of funds to various intercollegiate sports, to intramural athletics, and to the general program is at the discretion of the chairman.
3. Fluctuations in athletic receipts do not affect the size of the department's appropriations.
4. The principal of operating the department on a fixed budget independent of athletic receipts is, I believe, a most effective way of divorcing commercial interests from the athletic scheduling program.
5. For a university to adapt such a scheme implies a conviction that the intercollegiate program is so conducted as to justify support from institutional funds.

It is interesting to note what the public schools of Oakland, California, have done to facilitate the financing of its athletic programs. Snyder (13, p. 855) in describing this plan says:

The Oakland public school plan of financing athletics incorporates the basic idea of equalization. All funds received from gate receipts are deposited in a central fund, and all schools receive like amounts for the support of their programs regardless of how much each contributes to the central fund. It is assumed that the number of sports and size of squads are equal in number, it costs approximately the same to finance a program in one as the other, regardless of size or economic status of the school.

It was stated that any funds that are left over after the year is completed are pro-rated back to each school according to the amount donated.

Harry A. Scott (12, p. 604) presents the following view in regards to financing athletics:

Expenditures can be justified in a school or college only to the extent that the activities of the program contribute to the health, welfare, and the general education of the students. It has previously been pointed out in discussing the unified program that the athlete should emerge from the broad offering in physical education which is provided for all students. Thus, competitive sports when conducted as a phase of a unified program, is concerned with the education of the exceptional youth in physical education. Education of the accelerated student is an accepted responsibility of modern education and one that is

as important to the gifted student in physical education as to the superior student in mathematics or philosophy.

Reed K. Swenson (15, p. 12) studied the following areas of the inter-collegiate athletic program in the junior colleges: objectives, leadership, program, administration, and the problems of the junior college conferences. The following recommendation is significant:

...that each conference attempt to add other activities to the program. These activities may begin as invitational meets, if all members are not able to sponsor the activity. (15)

The study made by the National Committee of the American Association of Junior Colleges grew out of the 1939 convention of the American Association of Junior Colleges. This committee was to determine what the athletic practices were, and if athletic policies conformed to the standards necessary to make an athletic program coincide with the educational welfare of the students participating.

This study was divided into thirteen sections with the athletic policies adopted by the North Central Association in 1933 serving as a model in setting up the study for the junior colleges. The athletic program in the junior colleges and the recommendations of the committee as to what the program should be were presented. Areas covered by the study were: amount of time devoted to athletics, control of athletic policy, status of athletic staff, administration of funds, athletic eligibility aids for athletics, solicitation, officials, intramural athletics, protection of athletics, health education courses, athletics for women, and awards. An accurate account of the athletic practices in the junior colleges of America was given. (15, p. 18)

PRESENTATION AND ANALYSIS OF DATA

Athletics is proving itself as an educative process. The institution is beginning to accept its responsibility toward athletics as a part of the school curriculum. It is now up to the athletic department to conduct its program and administer its affairs as the success or failure of the program can depend on proper administration.

The Sources of Funds for the Intermountain Collegiate Athletic Conference Athletics Program for the School Year 1951-1952

Table 1. Sources of funds for the Intermountain Collegiate Athletic Conference athletic program

School	Gate receipts	Student fees	Donations	State funds	Guarantees	Other
A	X	X	X		X	
B	X	X		X	X	X
C	X	X		X	X	X
D	X	X		X	X	
E	X	X	X		X	
F	X	X			X	X
G	X	X		X	X	

The funds for operating the intercollegiate athletic program came from six sources: gate receipts, student fees, guarantees (money received from other schools for participation at that school), donations, state funds, and other sources which include selling of programs, cake sales, and such fund-raising activities.

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All seven schools reported that funds were obtained from gate receipts, student fees, and guarantees. In addition to these sources, funds were also received from donations by two schools, from state funds by four schools, and two schools reported having received additional funds from other sources.

Table 2. Percentage of amounts received from each source

School	Gate receipts	Student fees	Donations	State funds	Guarantees	Other
A	46.1	*	*	None	*	None
B	53.3	19.8	—	4.4	18.3	6.6
C	32.4	22.8	—	26.3	10.1	7.2
D	54.5	21.8	1.8	21.8	24.8**	—
E	20.0	70.0	—	—	10.0	—
F	24.3	65.0	Whatever is needed to balance the budget	—	8.5**	10.5
G	40.0	36.0	—	24.0	21.6**	—
Average	38.7	39.2		22.9	13.3	3.1

*Amount not given.

**Funds from guarantees went directly into the general school fund not athletic budget.

The amounts received from each source show that a range from a minimum of 20 per cent to a maximum of 54.5 per cent of gate receipts makes up the funds for the athletic budget. The average per cent for all seven schools was 38.7 per cent. Three schools were below this average while four were above.

The average per cent of funds from student fees with six schools reporting was 39.2 per cent. The minimum amount was 19.8 per cent and

the maximum was 70 per cent. Four schools were below the average while two were higher.

Only one school listed the amount of funds received from donations. These funds made up 1.8 per cent of the total budget. Another school used donations as a means of balancing the budget.

State funds supplied an average of 22.9 per cent of the total budget. Two of the four schools reporting this source were below the average while two were above.

Guarantees were responsible for supplying an average of 13.3 per cent of the funds, and although three schools reported that money from guarantees went directly into the general school fund, they also reported that the amount of guarantee received also determined the size of the total athletic budget. Three of six schools reporting were below the average while three were above. The range was from 8.5 per cent to 24.8 per cent.

Other sources listed by three schools supplied an average of 8.1 per cent of their total budget. The minimum was 6.6 per cent while the maximum was 10.5 per cent with only one school above the average.

The Budgeting of Funds

Table 3. Percentage of total budget and percentage of expenditures for each sport, 1951-52

School	Foot- ball	Basket- ball	Base- ball	Tennis	Track	Wrest- ling	Boxing	Skiing	Swimming	Other
A										
Budget	55.5	33.3	3.3	.5	4.4	1.1	1.1	.5	0	1.6
Expend- itures	36.3	45.6	8.2	1.0	7.4	0	.3	.3	0	1.0
B										
Budget	66.1	25.7	3.6	.5	3.6	0	0	.3	0	0
Expend.	64.7	25.1	5.0	.5	4.3	0	0	.3	0	0
C										
Budget	52.2	37.5	7.1	1.5	1.5	0	0	0	0	0
Expend.	48.6	38.0	9.4	.9	2.8	0	0	0	0	0
D										
Budget	54.5	27.2	7.2	2.7	7.2	0	0	0	0	.9
Expend.	65.1	27.3	3.4	*	4.0	0	0	0	0	0
E										
Budget	60.0	30.0	0	2.0	2.0	0	0	0	0	6.0
Expend.	63.8	31.9	0	2.1	2.1	0	0	0	0	0
F										
Budget	43.0	32.5	2.1	0	14.3	0	7.8	0	0	0
Expend.	42.5	33.2	2.2	0	13.7	0	8.1	0	0	0
G										
Budget	56.0	32.0	4.0	2.4	4.0	0	0	0	0	1.6
Expend.	59.9	31.5	4.7	1.4	1.3	0	0	0	0	0
Av. Budget	55.2	31.2	3.9	1.4	5.3	.2	1.3	.1	0	1.4
Av. Expend.	54.2	33.7	4.8	0.8	5.1	0	1.2	.09	0	.1

*Included in track

Table 3 shows the total athletic budget broken down to show the amounts allotted to each sport, and the expenditure of each sport. The budget in the various schools differs in total amount, but are generally comparable in all sports. Football shows the greatest variance.

The average per cent of the total budget that was allotted to football was 55.2 per cent. The average per cent of 54.2 is shown as the expenditures for this sport. Five schools were above the average in the amount of money budgeted to football while three schools were below the average.

Four schools were above the average for expenditures in football while three were below the average. The range in the amount of money budgeted for football in all schools was from 43 per cent to 60 per cent. The amount for expenditures ranged from 36.3 per cent to 65.1 per cent.

The average per cent of the total budget that was allotted to basketball was 31.2 per cent. The average per cent for the expenditures for this sport was 33.7 per cent.

Four schools were above the average in the amount of money budgeted for basketball while three were below the average.

Two schools were above the average for expenditures in basketball while five schools were below the average.

The range in the amount of money budgeted to basketball was from 25.7 per cent to 37.5 per cent. The range in the amount of expenditures was from 25.1 per cent to 45.6 per cent.

An average of 3.9 per cent of the total budget went to baseball. The range in the amount allotted to this sport was from 2.1 per cent to 7.2 per cent. Three of the six schools reporting on baseball were above

the average amount allotted while three were below.

The range in the expenditures for baseball was from 2.2 per cent to 9.4 per cent with an average of 4.8 per cent. Of the six schools reporting three were above the average, and three were below the average.

An average of 1.4 per cent of the total budget went to tennis. The range in the amount allotted to this sport was from .5 per cent to 2.7 per cent of six schools reporting. Three were above the average while three were below the average.

The range in the expenditures for tennis was from .5 per cent to 2.4 per cent with an average of .8 per cent of total expenditures. Four schools were above this average, one was below, one did not report, and one included tennis expenditures in the track expenditures.

In wrestling, an average of .2 per cent of the total budget was spent. Only one school reported funds allotted to this sport and the amount was above the average per cent. There were no expenditures.

An average of 1.3 per cent of the total budget was spent on boxing. The range was from .3 per cent to 7.8 per cent. One school was below and one school was above this average. An average of 1.2 per cent of total expenditures was spent on boxing. One school was above the average while one was below the average.

For skiing, .1 per cent was the average amount set aside from the total budget. The range was from .3 per cent to .5 per cent, with one school above and one below average. The average amount of expenditures was .09 per cent. The two schools reporting this sport were above the average amount of expenditure.

An average of 1.4 per cent of the total budget was spent on other expenditures. The range is from .9 per cent to 6 per cent. Three schools were above this average while two were below. Of the total expenditures, .1 per cent was made for other expenditures (ticket takers, grounds keepers, etc.)

It is evident from Table 3 that the funds allotted for football and the expenditures for football were greater than the combined total of all the other sports.

Table 4. Percentages of football expenditures

Costs	Schools							Average
	A	B	C	D	E	F	G	
Travel	24.3	8.6	*	27.2	21.6	8.2	16.6	18.8
Equipment	35.2	27.7	13.3	22.2	16.6	19.1	28.3	23.2
Hotel	5.8	7.6	10.0	6.3	5.0	4.0	6.4	5.4
Meals	16.6	17.2	19.6	21.9	16.6	8.0	17.2	14.3
Insurance & medical	1.3	6.6	0	3.9	6.6	11.9	8.6	5.6
Referees	3.5	2.4	7.3	4.1	6.6	5.7	4.8	4.9
Advertising	1.1	1.1	1.1	0.1	1.6	2.2	0	1.0
Guarantees	9.8	26.6	42.7	13.8	25.0	37.7	17.8	24.8
Other	1.9	2.0	5.8	0	0	2.7	0	3.1

*Not given

Table 4 shows the percentage of expenditures for football. The range for the cost of travel is from 8.2 per cent to 27.2 per cent of the total expenditures for football with an average of 18.8 per cent. Three schools were above the average and three schools were below the average.

Cost of equipment ranged from 13.3 to 35.2 per cent, with an average of 23.2 per cent. Four schools were below the average and two schools were above.

The cost of hotel accommodations ranged from 4 per cent to 10 per cent. The average for all schools was 5.4 per cent. Two schools were below this average while five were above.

It cost an average of 14.3 per cent for all schools for meals during football season. One school was below the average while six were above. The range was from 8 per cent to 21.9 per cent.

Insurance and medical expenditures cost an average of 5.6 per cent for all schools. Two schools were below the average while four were above. One school did not list these expenditures. The range was from 1.3 per cent to 11.9 per cent.

Referees cost an average of 4.9 per cent. Four schools were below the average. Two were above the average. The range was from 2.4 per cent to 7.3 per cent.

An average of 1 per cent was spent on advertising. One school was below the average while 5 were above. One school reported that funds for advertising did not come out of the athletic budget. The range was from .1 per cent to 2.2 per cent.

An average of 24.8 per cent was spent on guarantees, three schools were below the average while four were above the average. The range was from 9.8 per cent to 42.7 per cent.

Other expenditures took an average of 3.1 per cent of the football budget for four schools. Three schools were below the average, while one school was above the average. The range was from 1.9 per cent to 5.8 per cent.

Table 5. Percentages of basketball expenditures

Costs	Schools							
	A	B	C	D	E	F	G	Average
Travel	23.2	12.8	17.5	22.3	26.6	25.1	17.0	20.6
Equipment	10.8	11.4	9.9	7.1	13.3	14.0	16.0	11.8
Hotel	12.3	11.4	6.6	11.1	13.3	5.5	8.8	9.8
Meals	34.0	22.8	26.5	27.6	20.0	29.8	27.3	26.9
Insurance & medical	1.3	2.8	2.9	2.3	3.3	0.2	3.7	2.4
Referees	14.2	7.1	16.0	17.8	13.3	4.8	18.0	13.0
Advertising	1.5	8.5	0	1.6	3.3	1.5	9	2.3
Guarantees	2.3	11.4	13.6	9.9	6.6	5.8	8.7	8.3
Other	0	11.4	6.6	0	10.8	12.8	0	4.4

An average of 20.6 per cent was spent for travel for basketball. Three schools were below the average and four were above. The range was from 17 per cent to 26.6 per cent.

The range for the cost of basketball equipment was from 7.1 per cent to 16 per cent. The average cost for all schools was 11.8 per cent. Four schools were below the average and three schools were above the average.

Hotel accommodations cost all schools an average of 9.8 per cent of the budget. Three schools were below the average and four schools were above. The range was from 5.5 per cent to 13.3 per cent.

Meals cost an average of 26.9 per cent of the budget for all schools. Three schools were below average and four were above average. The range was from 20 per cent to 34 per cent.

Insurance and medical expenditures took an average of 2.4 per

cent of the budget. Four schools spent more on this item and three schools spent less than average. The range was from .2 per cent to 3.7 per cent.

Referees cost all schools an average of 13 per cent of the budget for basketball. Five schools spent more for referees than the average, and two schools spent less. The range was from 4.8 per cent to 18 per cent.

The range for money spent on advertising was from 1.5 per cent to 8.5 per cent. The average amount spent was 2.3 per cent. Three schools were below this average. Two schools were above, and two school reported that they did not pay for advertising out of the athletic budget.

On guarantees, 8.3 per cent was the average amount that all schools spent. Three schools spent less than the average amount and four schools spent more than the average amount. The range was 2.3 per cent to 13.6 per cent.

Three schools reported that other miscellaneous expenditures took an average of 4.4 per cent of the budget for basketball. All three schools were above the average amount spent. The range was from 6.6 per cent to 12.8 per cent.

Table 6. Percentages of baseball expenditures

Costs	Schools							
	A	B	C	D	E	F	G	Average
Travel	44.8	53.5	24.0	43.6	--	85.8	33.8	47.6
Equipment	16.9	11.4	47.2	--	--	13.4	37.7	25.9
Hotel	14.5	8.5	8.0	7.8	--	--	5.0	8.7
Meals	18.6	22.1	20.8	25.7	--	--	23.3	22.1
Insurance & medical	--	--	--	1.5	--	--	--	--
Referees	5.0	4.2	--	--	--	--	--	4.6
Advertising	--	--	--	4.7	--	0.5	--	2.6
Guarantees	--	--	--	16.8	--	--	--	--

Travel cost an average of 47.6 per cent for all six schools that participated. Four schools were below the average while two were above the average. The range was from 24 per cent to 85.8 per cent.

Baseball equipment cost five schools an average of 25.9 per cent of the baseball budget. Three schools were below this average and two schools were above it. The range was from 11.4 per cent to 47.2 per cent.

Hotel accommodations cost five schools an average of 8.7 per cent. Four schools were below the average, and one was above. The range was from 5 per cent to 14.5 per cent.

The average amount that five schools spent for meals was 22.1 per cent. One school was on the average, two were below, and two were above the average. The range was from 18.6 per cent to 25.7 per cent.

Insurance and medical expenditures cost only one school 1.5 per

cent of the baseball budget. Referees cost two schools an average of 4.6 per cent, one above the average, and one below. The range was from 4.2 per cent to 5 per cent.

Advertising cost two schools an average of 2.6 per cent. The range was from .5 per cent to 4.7 per cent.

Of the baseball budget, 16.8 per cent was spent by one school for baseball guarantees.

Table 7. Percentages of track expenditures

Costs	Schools							Average
	A	B	C	D	E	F	G	
Travel	30.0	16.6	51.3	54.9	25.0	44.7	28.6	35.9
Equipment	31.8	41.6	8.6	--	50.0	10.7	44.1	31.1
Hotel	10.9	0	0	11.6	0	11.6	5.9	6.6
Meals	27.2	25.0	40.0	33.4	25.0	26.1	21.1	28.3
Insurance & medical	--	--	--	--	--	11.7	--	--
Referees	--	--	--	--	--	--	--	--
Advertising	--	--	--	--	--	0.7	--	--
Other	--	16.6	--	--	--	4.1	--	10.3

Travel cost all schools an average of 35.9 per cent. Three schools were below the average, and four schools were above the average. The range was from 25 per cent to 51.3 per cent.

The range for the cost of track equipment was from 8.6 per cent to 50 per cent of the track budget. The average amount spent by six schools was 31.1 per cent. Two schools were below the average per cent

spent, and four schools were above the average.

Hotel accommodations cost an average of 6.6 per cent of the track budget for four schools. One school was below the average, and three were above the average. The range was from 5.9 per cent to 11.6 per cent.

An average of 28.3 per cent of the track budget was spent on meals. Five schools were below the average, and two were above the average. The range was from 21.1 per cent to 40 per cent.

One school reported 1.7 per cent of the track budget was spent for insurance and medical expenses, and one school reported that .7 per cent of the budget was spent for advertising.

Two schools listed miscellaneous expenses as costing an average of 10.3 per cent of the track budget. One school was below and one school was above the average. The range was from 4.1 per cent to 16.6 per cent.

Table 8. Percentages of tennis expenditures

Costs	Schools					F ² /	G	Average
	A	B	C	D	E			
Travel	48.6	13.3	50.0	1/	25.0		27.2	32.8
Equipment	20.8	65.3	3/	—	25.0		27.2	34.6
Hotel	13.8	0	0	—	0		19.5	16.6
Meals	16.6	21.3	50.0	—	50.0		26.0	32.8
Insurance & medical	—	—	—	—	—		—	—
Referees	—	—	—	—	—		—	—
Advertising	—	—	—	—	—		—	—
Guarantees	—	—	—	—	—		—	—
Other	—	—	—	—	—		—	—

1/ Included in track

2/ Didn't participate

3/ Furnished by Physical Education Department

An average of 32.8 per cent of the tennis budget was spent by five schools for travel. Three schools were below the average, and two schools were above. The range was from 13.3 per cent to 50 per cent.

Equipment cost four schools an average of 34.6 per cent of the tennis budget. Three schools were below the average and one school was above. The range was from 20.8 per cent to 65.3 per cent. One school reported that equipment was furnished by the physical education department of the school.

Hotel accommodations cost an average of 16.6 per cent of the budget for two schools. The range was from 13.8 per cent to 19.5 per cent.

An average of 32.8 per cent was spent for meals by five schools. Those schools were below the average and two were above. The range

was from 21.3 per cent to 50 per cent. No other expenditures were listed.

Only two schools reported expenditures in boxing. School A spent \$25.00 for equipment while school F spent \$637.29 of this, 27.4 per cent was spent for travel, 21.6 per cent for equipment, 8.4 per cent for advertising, and 42.3 per cent for guarantees.

Although three schools reported participation in skiing, schools A and B reported \$25.00 each for equipment, while school G reported the students furnished their own.

Table 9. Number of games and miles travelled

Schools	A	B	C	D	E	F	G	Average
<u>Football</u>								
No. of games at home	3	5	5	5	4	4	4	4.3
No. of games away from home	5	4	4	4	4	3	4	4.0
Total no. games	8	9	9	9	8	7	8	8.3
Miles travelled	3100	2500	Not given	3700	1800	1720	2028	2474.6
<u>Basketball</u>								
No. of games at home	11	10	11	17	10	12	12	11.9
No. of games away	21	12	7	10	10	13	13	12.1
Total	31	22	18	27	20	25	25	24.0
Miles travelled	4500	2500	Not given	3000	3000	3554	2640	3175.7
<u>Baseball</u>								
No. of games at home	3	4	5	4	*	1	5	3.7
No. of games away	3	6	5	3		2	5	4.0
Total games	6	10	10	7		3	10	7.7
Miles travelled	600	1200	1000	770		418	1040	838
<u>Track</u>								
No. of meets at home	1	0	0	0	3	0	0	.6
No. of meets away	3	5	3	2	1	5	2	3.0
Total no. of meets	4	5	3	2	4	5	2	3.6
Miles travelled	1100	1050	640	750	100	2400	400	920

Table 9. (cont'd.)

Schools	A	B	C	D	E	F	G	Average
<u>Tennis</u>								
No. of home meets	2	2	0	0	4	*	1	1.5
No. of meets away	4	4	2	2	4		3	3.2
Total meets	6	6	2	2	8		4	4.7
Miles travelled	1240	380	400	750	200		400	561.7
<u>Boxing</u>								
No. of meets at home	1					0		.5
No. of meets away	0					2		1.0
Total meets	1					2		1.5
Miles travelled	0					730		265
<u>Skiing</u>								
No. of home meets	1	2					0	1
No. of meets away	0	0					3	1
Total	1	2					3	2
Miles travelled	0	0					560	280

*Did not participate

Because the number and type of intercollegiate sports played by each school, and the number of miles traveled, affects the athletic budget, this information was compiled into Table 9.

Eight intercollegiate athletic activities were included in the athletic schedules of the schools of the Intermountain Collegiate Athletic Conference. All schools participated in football, basketball and track, six in baseball, six in tennis, one in wrestling, two in boxing, and two in skiing. One school participated in all eight activities, one school in six activities, four in five activities, and one in four activities.

The total number of games played in football ranged from 7 to 9 with an average of 8.3 games. The average number of games at home was 4.3 and games played away from home was 4.

The average number of miles traveled to play football was 2,474.6. Four schools were below this average and two were above it. One school did not give mileage information.

The total number of games played in basketball ranged from 18 to 31 with an average of 24. The average number of games at home was 11.9 while the number of games played away from home was 12.1.

The average number of miles traveled by all schools was 3,175.7. Four schools were below the average and two were above the average. The range was from 2,500 to 4,500 miles.

The total number of games played in baseball ranged from 3 to 10 with an average of 7.7 games. The average number of games played at home was 3.7 while the average number of games played away from home was 4.

The average number of miles traveled was 838. Three schools were below the average and three of six schools participating were above average. The range was from 418 to 1,200 miles traveled.

The total number of track meets held ranged 2 to 5 with an average of 3.6. The average number of meets at home was .6 while the average number held away from home was 3.

The average number of miles traveled was 920. Four schools were below the average, and three were above the average.

The total number of tennis meets ranged from 2 to 8, with an average of 4.7. The average number of meets at home was 1.5 while the average number of meets away from home was 3.2.

The average number of miles traveled to participate in tennis was 561.7. The range was from 200 to 1,240 miles.

The total number of boxing matches held ranged from 1 to 2 with an average of 1.5. The average number of matches at home was .5 while the average of matches away from home was 1.

The number of miles traveled for the two schools participating ranged from 0 to 730.

In skiing, the total number of meets held ranged from 1 to 3 with an average of 2. The average number of meets held at home was 1, and the number held away from home was 1. The number of miles traveled ranged from 0 to 560.

The Administration of Funds

All schools reported that the funds for the athletic budget are the responsibility of the treasurer of the institution. He also pays all the bills.

School A reported that all gate receipts went directly into the

athletic budget, all other schools reported that all gate receipts for intercollegiate sports went directly into the general fund and not into the athletic budget. However, these schools felt that the size of the amount of gate receipts was considered in determining the size of the athletic budget.

All schools felt that the athletic budget was not adequate, and would include additional sports if funds were available.

SUMMARY

The purpose of this study was to determine whether or not there are various methods of financing athletics within the Intermountain Collegiate Athletic Conference.

This study shows the various financial procedures employed by each school for the school year 1951-1952. These procedures show: (1) sources and amounts of financing, (2) how these finances are budgeted to meet the different needs of the athletic program, (3) by whom these finances are administered.

The review of literature on this phase of athletics shows that finance in this particular field has long been a problem. In studies done on this subject and in literature written about the financing of athletics, most authors agree that to solve some of its problems athletics must be considered as an educative process and financed just as any other phase of the school curriculum.

The questionnaire technique was used as a method of gathering the data necessary to this study. Of the eight schools in the Intermountain Collegiate Athletic Conference, seven schools responded to the questionnaire.

The following facts were found:

1. Funds for operating the intercollegiate athletic program came from six sources: gate receipts, student fees, guarantees, donations, state funds, and fund-raising activities.
2. All seven schools reported that funds were obtained from gate receipts, student fees and guarantees. In addition to these

sources, funds were also received from donations by two schools, from state funds by four schools, and two schools reported having received additional funds from other sources.

3. The total athletic budget of each school was broken down to show the amounts allotted to each sport and the expenditures of each sport was generally comparable. Football showed the greatest variance.
4. The average per cent of the amount of budget and the average per cent of the expenditures for all schools for football was 55.2 per cent and 54.2, respectively.
5. For basketball the average per cent of budget was 31.2 per cent and the expenditures was 33.7.
6. Track was third in the amount of funds allotted and spent. The average per cent of the amount of budget was 5.3 per cent and the amount of expenditures was 5.1 per cent.
7. Baseball, with six schools participating, shows an average budget of 3.9 per cent and 4.8 per cent for expenditures.
8. Tennis shows an average amount of budget of 1.4 per cent and an average amount of expenditures of .8.
9. Wrestling, boxing, skiing and miscellaneous items show an average amount of budget of .2 per cent, 1.3 per cent, .1 per cent and 1.4 per cent, respectively, while their expenditures were 0, 1.2 per cent, .09 per cent and .1 per cent, respectively.
10. The total amount of budget for each individual sport shows

that funds are spent on travel, equipment, hotel accommodations, meals, insurance and medical expenses, referees, advertising, and guarantees. It is shown in all sports that travel and equipment rate the highest in the amount of money spent from the budget.

11. Eight intercollegiate athletic activities were included in the schedules of the schools of the I. C. A. C. All schools participated in football, basketball and track, six in baseball, six in tennis, one in wrestling, two in boxing and three in skiing. One school participated in all eight activities, one school in six activities, four in five activities, and one in four activities.
12. All schools reported that the funds for the athletic budget are the responsibility of the treasurer of the institution.
13. All schools but one reported that all funds from gate receipts go into the general fund but are a determining factor in setting up the athletic budget.
14. All schools felt that its budget was not adequate and would include additional sports if funds were available.

CONCLUSIONS

1. Gate receipts and student fees are the main source of funds for financing the intercollegiate athletic program in the Intermountain Collegiate Athletic Conference.
2. The emphasis in the intercollegiate program is placed on football and basketball. It cost more money to finance football than all other sports combined.
3. Although funds were adequate in football and basketball, all schools reported that funds were not adequate to carry out the program desired for other sports.
4. Because of the distances between schools, the cost of travel consumes a large portion of the athletic budget.
5. Although the total amount of budget varied somewhat with each school, the amounts allotted to each sport and the expenditures for each sport was generally comparable for all schools.
6. Athletics is proving itself to be part of the educative process, yet it still must depend on gate receipts and student fees as its main source of finance.

RECOMMENDATIONS

1. Further research is needed to determine if finance is the only reason for a limited program in some sports.
2. Further research is needed to compare Intermountain Collegiate Athletic Conference practices with other junior college practices.
3. Further research is needed to determine per capita cost of athletics.
4. It is recommended that athletics be financed through the student body general fund.

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APPENDIX

(Copy of letter sent to seven schools of
Intermountain Collegiate Athletic Conference)

Director of Athletics
Weber College
Ogden, Utah

Dear Sir:

I am conducting a study on financing and budgeting of athletics in the Intermountain Collegiate Athletic Conference for the school year 1951-1952.

I hope to obtain data for the study through the cooperation of the directors of athletics of each school in our conference.

Enclosed is a questionnaire which I hope you will fill out and return as soon as possible. I know you are very busy but it is hoped that the results of this study may prove to benefit the schools in our conference.

Your prompt reply in addition to any recommendations which you believe may strengthen the study will be greatly appreciated.

Sincerely yours,

(s)
James J. Williams
Director of Athletics
Snow College
Ephraim, Utah

enc.

QUESTIONNAIRE

Please answer the following questions for the 1951-52 school year.

NAME OF SCHOOL _____

1. List total amount of athletic budget _____.

2. List the amount of the total for each of the following:

Football _____ Basketball _____

Baseball _____ Tennis _____

Track _____ Swimming _____

Wrestling _____ Skiing _____

Boxing _____ Other _____

3. Check sources by which budget is acquired.

Gate receipts _____ Student appropriations _____

Student fees _____ Other _____

4. List amount received from each of the following:

Gate receipts _____ Student appropriations _____

State funds _____ Donations _____

Other _____

5. Total cost of football _____ Number of games away _____ Home _____

Miles traveled _____ Amount received from guarantees _____

6. Amount spent for:

Guarantees _____ Travel _____

Hotel _____ Meals _____

Equipment _____ Medical Expenses _____

Advertising _____ Referees _____

Time Keepers _____ Score Keepers _____

Other Expenses _____

7. Total cost of basketball _____ Number of home games _____
Number of games away _____ Miles traveled _____
Amount received from guarantees _____
8. Amount spent for:
Guarantees _____ Travel _____
Hotel _____ Meals _____
Equipment _____ Medical Expenses _____
Advertising _____ Referees _____
Time Keepers _____ Score Keepers _____
Other Expenses _____
9. Total cost of baseball _____ Number of games away _____
Number of home games _____ Miles traveled _____
Amount received from guarantees _____
10. Amount spent for:
Guarantees _____ Travel _____
Hotel _____ Meals _____
Equipment _____ Medical Expenses _____
Advertising _____ Referees _____
Time Keepers _____ Score Keepers _____
Other Expenses _____
11. Total cost of tennis _____ Number of home meets _____
Number of meets away _____ Miles traveled _____
Amount received from guarantees _____
12. Amount spent for:
Guarantees _____ Travel _____
Hotel _____ Meals _____
Equipment _____ Medical Expenses _____
Advertising _____ Referees _____
Other Expenses _____

13. Total cost of track _____ Number of home meets _____
Number of meets away _____ Miles traveled _____
Amount received from guarantees _____
14. Amount spent for:
Guarantees _____ Travel _____
Hotel _____ Meals _____
Equipment _____ Medical Expenses _____
Advertising _____ Referees _____
15. Total cost of swimming _____ Number of home meets _____
Number of meets away _____ Miles traveled _____
Amount received from guarantees _____
16. Amount spent for:
Guarantees _____ Travel _____
Hotel _____ Meals _____
Equipment _____ Medical Expenses _____
Advertising _____ Referees _____
Time Keepers _____ Score Keepers _____
Other Expenses _____
17. Total cost of wrestling _____ Number of home meets _____
Number of meets away _____ Miles traveled _____
Amount received from guarantees _____
18. Amount spent for:
Guarantees _____ Travel _____
Hotel _____ Meals _____
Equipment _____ Medical Expenses _____
Advertising _____ Referees _____
Time Keepers _____ Score keepers _____

19. Total amount spent for skiing _____ Number of home meets _____
Number of meets away _____ Miles traveled _____
Amount received from guarantees _____
20. Amount spent for:
Guarantees _____ Travel _____
Hotel _____ Meals _____
Equipment _____ Medical Expenses _____
Advertising _____ Referees _____
Time keepers _____ Score keepers _____
Other Expenses _____
21. Total cost of boxing _____ Number of home meets _____
Number of meets away _____ Miles traveled _____
Amount received from guarantees _____
22. Amount spent for:
Guarantees _____ Travel _____
Hotel _____ Meals _____
Equipment _____ Medical Expenses _____
Advertising _____ Referees _____
Time Keepers _____ Other Expenses _____
23. Who administers the funds? _____
24. Do gate receipts go directly into the budget or into the general fund? _____
25. Is your budget adequate? _____
26. If funds were available, would you include additional sports in your athletic program? _____

APPENDIX TABLES

Appendix Table 1. School budget and expenditures for 1951-52

School	Foot- ball	Basket- ball	Base- ball	Tennis	Track	Wrest- ling	Boxing	Skiing	Swim- ming	Other	Total
A											
Budget	2,500.00	1,500.00	150.00	25.00	200.00	50.00	50.00	25.00	None	75.00	4,500.00
Expenditures	2,500.00	3,230.00	591.00	72.00	550.00	None	25.00	25.00	None	75.00	7,068.00
B											
Budget	9,000.00	3,500.00	500.00	75.00	500.00	None	None	50.00	None		13,600.00
Expenditures	9,000.00	3,500.00	700.00	75.00	600.00	None	None	50.00	None		13,900.25
C											
Budget	2,575.00	1,850.00	350.00	75.00	75.00	None	None	None	None		4,925.00
Expenditures	2,574.53	2,014.68	500.00	50.00	150.00						5,289.21
D											
Budget	3,000.00	1,500.00	400.00	150.00	400.00	None	None	None	None	50.00	5,500.00
Expenditures	3,600.59	1,510.45	190.46	None	223.92	None	None	None	None		5,525.42
E											
Budget	3,000.00	1,500.00	None	100.00	100.00	None	None	None	None	300.00	5,000.00
Expenditures	3,000.00	1,500.00	None	100.00	100.00	None	None	None	None	None	4,700.00
F											
Budget	3,513.00	2,653.69	174.66	None	1,172.68	None	637.74	None	None		8,152.07
Expenditures	3,313.21	2,583.69	174.66	None	1,072.33	None	637.29	None	None		7,781.18
G											
Budget	3,500.00	2,000.00	250.00	150.00	250.00	None	None	None	None	100.00	6,250.00
Expenditures	3,776.00	1,989.90	360.00	92.00	83.50	None	None	None	None	None	6,301.40

Appendix Table 2. Amounts received from the different sources

School	Date receipts	Student fees	Amounts received			
			Not given	Donation	State funds	Other
A	\$3,850.00	Not given	Not given		None	None
B	7,000.00	2,700.00		None	500.00	700.00
C	1,600.00	1,125.00		None	1,300.00	None
D	4,301.15	1,200.00	100.00		1,200.00	None
E	1,100.00	3,500.00	*		None	None
F	1,987.90	5,305.99	None		None	859.00
G	3,000.00	1,750.00	None		1,500.00	None

*Whatever is needed to balance the budget

Appendix Table 3. Football expenditures

School	A	B	C	D	E	F	G
Travel	\$620.00	770.00	763.00	985.00	650.00	272.00	627.60
Equipment	900.00	2,500.00	344.03	804.70	500.00	634.31	1,070.40
Hotel	150.00	680.00		230.05	150.00	133.50	244.00
Meals	425.00	1,550.00		791.06	500.00	268.00	652.00
Insurance & medical	35.00	600.00	--	143.50	200.00	397.03	325.00
Referees	90.00	220.00	187.50	150.00	200.00	192.00	182.00
Advertising	30.00	100.00	30.00	5.28	50.00	74.15	
Other	50.00	180.00	150.50			92.22	
Guarantees	250.00	2,400.00	1,100.00	500.00	750.00	1,250.00	675.00
Total	2,550.00	9,000.00	2,574.53	3,609.49	3,000.00	3,313.21	3,776.00

Appendix Table 4. Basketball expenditures

School	A	B	C	D	E	F	G
Travel	\$750.00	450.00	352.84	337.08	400.00	649.60	340.00
Equipment	350.00	400.00	200.00	108.11	200.00	363.90	319.90
Hotel	400.00	400.00	135.00	168.15	200.00	144.12	176.00
Meals	1,100.00	800.00	535.41	417.33	300.00	770.60	544.00
Insurance & medical	45.00	100.00	58.43	35.00	50.00	6.00	75.00
Referees	460.00	250.00	323.00	270.00	200.00	126.20	360.00
Advertising	50.00	300.00	--	24.78	50.00	40.99	--
Other expenses	--	400.00	135.43	--	--	332.28	--
Guarantees	75.00	400.00	275.00	150.00	100.00	150.00	175.00
Total	3,230.00	3,500.00	2,014.68	1,510.45	1,500.00	2,583.69	1,989.90

Appendix Table 5. Baseball expenditures

School	A	B	C	D	E	F	G
Travel	\$265.00	375.00	120.00	82.60		150.45	122.00
Equipment	100.00	80.00	236.00	--		23.40	136.00
Hotel	86.00	60.00	40.00	15.00		--	18.00
Meals	110.00	155.00	104.00	48.60		--	84.00
Insurance & medical	--	--	--	3.37		--	--
Referees	30.00	30.00	--	--		--	--
Advertising	--	--	--	9.06		.81	--
Other	--	--	--	--		--	--
Guarantees	--	--	--	31.83		--	--
Total	591.00	700.00	500.00	190.46		174.68	360.00

Appendix Table 6. Track expenditures

School	A	B	C	D	E	F	G
No. of meets at home	1	0	0	0	3	0	0
No. of meets away	3	5	3	2	1	5	2
Miles traveled	1100	1050	640	750	100	2400	400
Cost of travel	\$165.00	100.00	76.80	123.43	25.00	480.00	24.00
Cost of equipment	175.00	250.00	13.20	--	50.00	114.87	37.00
Cost of hotel	60.00	--	--	25.60	--	125.00	4.50
Cost of meals	150.00	150.00	60.00	74.89	25.00	280.00	18.00
Insurance & medical expense	--	--	--	--	--	18.77	--
Cost of referees	--	--	--	--	--	--	--
Cost of advertising	--	--	--	--	--	8.36	--
Other expenses	--	100.00	--	--	--	45.35	--
Guarantees	--	--	--	--	--	--	--
Total	550.00	600.00	150.00	223.92	100.00	1,072.33	83.50
Amt. received from guarantees	--	--	--	--	--	--	--

Appendix Table 7. Tennis expenditures

School	A	B	C	D	E	F	G
Travel	\$35.00	10.00	25.00		25.00		25.00
Equipment	15.00	49.00	*		25.00		25.00
Hotel	10.00	--	--		--		18.00
Meals	12.00	16.00	25.00		50.00		24.00
Insurance & medical	--	--	--		--		--
Referees	--	--	--		--		--
Advertising	--	--	--		--		--
Other expenses	--	--	--		--		--
Guarantees	--	--	--		--		--
Total	72.00	75.00	50.00	**	100.00		92.00

*Furnished by Physical Education Department

**Included in track

Appendix Table 8. Cost of boxing

School	A	B	C	D	E	F	G
No. of meets at home	1	-	-	-	-	-	-
No. of meets away	-	-	-	-	-	2	-
Miles traveled	-	-	-	-	-	730	-
Cost of travel	-	-	-	-	-	\$175.45	-
Cost of equip- ment	\$25.00	-	-	-	-	138.17	-
Cost of hotel	-	-	-	-	-	-	-
Cost of meals	-	-	-	-	-	-	-
Insurance & medical	-	-	-	-	-	-	-
Referees	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	54.18	-
Other	-	-	-	-	-	269.49	-
Guarantees	-	-	-	-	-	-	-
Total	25.00	-	-	-	-	637.29	-

Appendix Table 9. Cost of skiing

School	A	B	C	D	E	F	G
No. of meets at home	1	2	-	-	-	-	-
No. of meets away	-	-	-	-	-	-	3
Miles traveled -	-	-	-	-	-	-	560
Cost of travel -	-	-	-	-	-	-	*
Cost of equipment	\$25.00	50.00	-	-	-	-	**
Hotel	-	-	-	-	-	-	None
Meals	-	-	-	-	-	-	None
Insurance & medical	-	-	-	-	-	-	-
Referees	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Time & score keepers	-	-	-	-	-	-	-
Other expenses -	-	-	-	-	-	-	-
Amount spent for guarantees	-	-	-	-	-	-	-
Total	\$25.00	50.00	-	-	-	-	-
Amt. received from guarantees	-	-	-	-	-	-	-

*Participants paid own

**Participants furnished own